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Case No: YAMAP0689US

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Mark D. Saralino

March 2, 2004 Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Mashiro SUEYOSHI et al.

Serial No.: 09/472,401

Filing Date: December 27, 1999

For: ENCODING DEVICE AND DECODING DEVICE

Examiner: Shawn S. An

Art Unit: 2613

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Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION DATED DECEMBER 31, 2003

Sir:

Favorable reconsideration of the above-identified application is respectfully requested in view of the following amendments and comments.